



## Legislation Text

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**File #:** 22-0687, **Version:** 1

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**Agenda Item Name:**

Budget Amendment to transfer from General Fund Reserves and from MSBU-Fire Reserves to cover Fire Rescue FY22 Personal Services

**Presenter:**

Harold Theus, Chief, 352-384-3101 and Tommy Crosby, Assistant County Manager, 352-337-6205

**Description:**

Budget Amendment to transfer from General fund Reserves and MSBU-Fire Reserves to cover Fire Rescue FY22 Personal Services

**Recommended Action:**

Approve the Budget Amendment

**Prior Board Motions:**

N/A

**Fiscal Consideration:**

The transfer of \$150,000.00 from the General Fund Reserves will reduce the balance from \$5,277,988 to \$5,127,988 and will require the reserves to be reimbursed per financial policy. The transfer of \$1,000,000.00 from the MSBU Fire Reserves will reduce the balance from \$4,539,013 to \$3,539,013. The MSBU-Fire reserve balance exceeds the recommended amount.

**Strategic Guide:**

All Other Mandatory and Discretionary Services

**Background:**

On August 24, 2021, the Board authorized the addition of 12.0 FTEs for two (2) additional rescue units funded by the American Rescue Funds through March 31, 2022.

On April 1, 2022, the positions were reduced by four (4) to 8.0 FTEs and funding was to come from the General Fund for the remainder of FY22. The funding was inadvertently not included in the mid-year adjustment approved by the Board in July. There are lapse salaries in the General Fund Rescue division to offset some of the expenditures, however, the expenditures will exceed the budget by an estimated \$150,000.00. Staff recommends transferring \$150,000.00 from General Fund Reserves. This will reduce the balance from \$5,277,988 to \$5,127,988. This balance falls below the

level to meet reserve requirements as recommended in the financial policies and will require reimbursement.

For over a year, the Department of Fire Rescue has been unable to hire fully certified firefighters. Non-certified candidates are hired and sent to EMT and Fire school which can take up to a year to complete. During their training they are unable to completely fill vacancies which creates additional overtime expenditures. At one point during FY22, the Department had 18 FTEs assigned to trainee status. In addition, there are very limited lapse salary in the Fire division to offset these expenditures. This has contributed to the projected shortfall of \$1,000,000.00 in the fire division personal services for FY22. Staff recommends transferring \$1,000,000.00 from the MSBU-Fire Reserves to cover the estimated expenditures. This will reduce the reserve balance from \$4,539,013 to \$3,539,013. There is adequate reserve for contingency funds to cover this and still meet the reserve requirements as recommended in the financial policies.

Both funds have been impacted by the retirement payouts as the turnover continues to be an issue.